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December 2, 2003

MAIL STOP PATENT APPLICATION

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Re: Application of Kazunori OCHIAI, Tetsuro NAGAKUBO
IMAGE SIGNAL PROCESSING APPARATUS AND METHOD
Assignee: **PIONEER CORPORATION**
Our Ref. Q78774



Dear Sir:

Attached hereto is the application identified above comprising 16 sheets of the specification, including the claims and abstract and 3 sheets of drawings (Figs. 1-3). **The requisite U.S. Government Filing Fee, executed Declaration and Power of Attorney, and Assignment will be filed at a later date.**

The Government filing fee is calculated as follows:

Total claims	8 - 20	=		x	\$18.00	=	\$.00
Independent claims	2 - 3	=		x	\$86.00	=	\$.00
Base Fee							\$770.00
TOTAL FEE							\$770.00

Priority is claimed from:

<u>Country</u>	<u>Application No</u>	<u>Filing Date</u>
Japan	2002-350648	December 3, 2002

The priority document will be filed at a later date.

Respectfully submitted,
SUGHRUE MION, PLLC

Attorneys for Applicant

By: Darryl Mexic
Darryl Mexic
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